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**SENIOR CITIZENS  
OUTREACH ENTITY, INC.  
(A NONPROFIT ORGANIZATION)**

**Financial Statements  
For the Year Ended  
December 31, 1991**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the office, foreign office of the Comptroller, Auditor, and, if more appropriate, at the office of the public clerk of court.

Release Date 8/14/92

SENIOR CITIZENS OUTREACH ENTITY, INC.  
(A NONPROFIT ORGANIZATION)

FINANCIAL STATEMENTS  
December 31, 2003

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

FILE NO. 1780-LITTLE, ORA  
JANUARY 10, 2002, ORA  
CHARLES R. BRADSHAW, JR., CPA

**INDEPENDENT AUDITORS' REPORT**

The Board of Directors  
Senior Citizens Outreach Entity, Inc.  
Richmond, Louisiana

We have audited the accompanying statement of financial position of Senior Citizens Outreach Entity, Inc. (a Nonprofit Organization) as of December 31, 2001, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Senior Citizens Outreach Entity, Inc. as of December 31, 2001, and the results of its operations and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2002, on our consideration of Senior Citizens Outreach Entity, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Board of Directors  
Senior Citizens Outreach Society, Inc.  
Page 2

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Senior Citizens Outreach Society, Inc. taken as a whole. The accompanying supplementary information included on pages 13-14 is prepared for purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The other required information on page 15, which is of a nonaccounting nature, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and we express no opinion on such information.



Monroe, Louisiana  
June 26, 2009

## SENIOR CITIZENS OUTREACH ENTITY, INC.

## STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2021

<b>Assets</b>	
Cash	\$ 2,890
Accounts Receivable	6,250
Property and Equipment:	
Furniture and Equipment	15,907
Leasehold Improvements	<u>31,430</u>
Total	47,337
Less Accumulated Depreciation	<u>32,876</u>
Net Property and Equipment	<u>14,461</u>
Total Assets	\$ <u>22,691</u>
<b>Liabilities</b>	
Accounts Payable	\$ 2,555
Payroll Taxes Payable	<u>770</u>
Total Liabilities	2,825
<b>Net Assets</b>	
Unrestricted	<u>19,866</u>
Total Liabilities and Net Assets	\$ <u>22,691</u>

The accompanying notes are an integral part of these financial statements.

## SENIOR CITIZENS OUTREACH ENTITY, INC.

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Support and Revenue</b>			
Contracts:			
State of Louisiana Governor's Office of Elderly Affairs	\$ 69,500	\$ -	\$ 69,500
Grants:			
Hampco, Inc.	13,667	-	13,667
Donated Use of Facility	26,000	-	26,000
Contributions	1,493	-	1,493
Interest Income	<u>118</u>	<u>-</u>	<u>118</u>
<b>Total Support and Revenue</b>	<u>120,580</u>	<u>-</u>	<u>120,580</u>
<b>Expenses</b>			
Programs	95,719	-	95,719
Supporting Services:			
Management and General	<u>50,813</u>	<u>-</u>	<u>50,813</u>
<b>Total Expenses</b>	<u>146,532</u>	<u>-</u>	<u>146,532</u>
Change in Net Assets	(25,949)	-	(25,949)
Net Assets at Beginning of Year	<u>45,813</u>	<u>-</u>	<u>45,813</u>
Net Assets at End of Year	\$ <u>19,864</u>	\$ <u>-</u>	\$ <u>19,864</u>

The accompanying notes are an integral part of these financial statements.

## SENIOR CITIZENS OUTREACH ENTITY, INC.

## STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2001

	Program Services	Supporting Services Management and General	Total
Alarm System	\$ -	\$ 669	\$ 669
Bank Charges	-	116	116
Contract Services	1,813	3,222	5,035
Depreciation	-	12,640	12,640
Donations	150	-	150
Donated Use of Facility	32,400	3,600	36,000
Insurance	-	721	721
Meals	24,387	571	24,958
Office Expense	-	1,358	1,358
Office Supplies	-	1,474	1,474
Other Expenses	-	1,425	1,425
Payroll	20,085	11,796	31,881
Professional Fees	-	5,686	5,686
Other Program Expenses	28	-	28
Repairs and Maintenance	-	135	135
Services	1,826	369	2,195
Taxes - Payroll	1,537	902	2,439
Telephone	-	2,735	2,735
Transportation	13,167	-	13,167
Utilities-Water, Gas, Electric, Cable	318	3,681	3,999
	<u>\$ 95,739</u>	<u>\$ 50,813</u>	<u>\$ 146,552</u>

The accompanying notes are an integral part of these financial statements.

## SENIOR CITIZENS OUTREACH ENTITY, INC.

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2009

Operating Activities	
Change in Net Assets	\$ (25,948)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	12,648
Increase (Decrease) in Accounts Receivable	(8,250)
Increase (Decrease) in Accounts Payable	(479)
Increase (Decrease) in Payroll Taxes Payable	84
Net Cash Used In Operating Activities	<u>(22,045)</u>
Net Increase in Cash and Cash Equivalents	(19,954)
Cash and Cash Equivalents at Beginning of Year	<u>32,044</u>
Cash and Cash Equivalents at End of Year	\$ <u>12,090</u>

**Disclosure of Accounting Policy**

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

The accompanying notes are an integral part of these financial statements.



SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF OPERATIONS**

Senior Citizens Outreach Entity, Inc. (the Organization) is a not-for-profit organization established to enhance the quality of life for senior citizens as it relates to education, health care, economic development and recreational activities. The Organization, which was founded in 1997, provides services to senior citizens residing primarily in the Baton Rouge, Louisiana area and operates under a contract with the Ouachita Council on Aging.

**BASIS OF ACCOUNTING**

The financial statements of the Organization have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles.

**FINANCIAL STATEMENT PRESENTATION**

In accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. These three classes of net assets are described as follows:

Unrestricted Net Assets - consists of assets, public support, and program revenues which are available and used for operations and programs. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

Temporarily Restricted Net Assets - includes funds with donor-imposed restrictions which permit the donee organization to expend the assets as specified and is satisfied either by the passage of time or by action of the organization.

Permanently Restricted Assets - includes resources which have a permanent donor-imposed restriction which stipulates that the assets are to be maintained permanently, but permits the organization to expend all or part of the income derived from the donated assets.

**NEUTRALITY OF ESTIMATES**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expense during the reporting period. Actual results could differ from these estimates.

SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2004

#### CONTRIBUTIONS

The Organization follows SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

#### CASH AND OTHER DEPOSITS

At December 31, 2004, the Organization maintains two bank accounts at Horizon Bank. Accounts at the financial institution are insured by the Federal Deposit Insurance Corporation up to \$100,000.

#### PROPERTY, EQUIPMENT, AND DEPRECIATION

Furniture and equipment acquired by the organization and household improvements made by the organization are recorded at cost. Property and equipment donated to the organization are recorded at fair value. Property and equipment purchased or donated with a cost or value exceeding \$250 and having a useful life of more than one year are capitalized. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities. The Organization is not permitted to dispose of property and equipment without the consent of the Council on Aging and/or various state agencies.

#### SUPPORT AND REVENUE RESTRICTIONS

The Organization reports support and revenue that is restricted by the donor as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**SENIOR CITIZENS OUTREACH ENTITY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

**EXPENSE ALLOCATION**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and the supporting services benefited.

**INCOME TAX STATUS**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and is classified as other than a private foundation.

**NOTE 2 - REVENUE AND SUPPORT**

The Organization's primary source of support and revenue for the programs and the administration of the Organization are through grants received from the State of Louisiana Governor's Office of Elderly Affairs (Office of Elderly Affairs) and Hampco, Inc., a not-for-profit organization. Grant funds received from the Office of Elderly Affairs are passed-through from the Ouachita Council on Aging in accordance with the Organization's contract with the Ouachita Council on Aging.

**NOTE 3 - DONATED USE OF FACILITY**

The organization performs administrative functions and provides the majority of its programs in a facility, the use of which is donated by Hampco, Inc. Hampco, Inc. leases the facility from Pleasant Green Baptist Church, Inc. The annual lease amount under such lease agreement is \$36,000.

**NOTE 4 - PROGRAM EXPENDITURES**

The Organization operates several programs designed to satisfy the needs of senior citizens in Ridgewood, Louisiana.

The programs operated by the Organization are described as follows:

**Meals on Wheels** - The program provides food for those senior citizens who are unable to provide a healthy diet for themselves. Meals are served on-site and at the homes of sick and shut-in individuals, who are unable to come on-site to participate in the program.

**Transportation** - The program is designed to ensure that senior citizens participating in the program can have a safe reliable means of transportation to various civic organizations, to pay bills, to and from the organization's on-site location, to and from medical appointments, and for various other activities.

**SENIOR CITIZENS OUTREACH ENTITY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE 4 - PROGRAM EXPENDITURES (CONTINUED)**

**Recreational and Educational Activities** - The program includes, but is not limited to, on site resource presentations who inform the seniors citizens about health concerns affecting the elderly. Volunteers oversee survival skill activities such as grocery shopping, visits to the doctor, and paying bills. Also, various recreational activities, which include crafts and other interests, are provided on-site in order to promote social grouping, individual activities and day to day interaction in a safe and accommodating environment.

**NOTE 5 - OPERATING LEASE**

In 1998, the Organization entered into a cancellable lease agreement with St. James Missionary Baptist Church. In accordance with the terms of the lease agreement, the church leases the use of a van to the Organization for \$400 per month excluding holidays. The total amount paid under this lease during the year ended December 31, 2001, was \$4,800. The lease expense for the van is reported in transportation costs in the statement of functional expenses.

**NOTE 6 - FINANCIAL INSTRUMENTS**

**COLLATERALIZATION POLICY**

The Organization does not require collateral to support financial instruments subject to credit risk.

**CONCENTRATIONS**

The Organization's primary source of current funding is through a grant received from the Office of Elderly Affairs. The grant agreement expires on June 30, 2002; however, it is anticipated that the Organization will receive a new grant through the Office of Elderly Affairs. Such grant will be for the period July 1, 2002, through June 30, 2003.

## OTHER INDEPENDENT AUDITORS' REPORT



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

WILL TERRY LITTLE, CPA  
JAMES L. BROWN, CPA  
THOMAS R. SANDOZIAN, JR., CPA

***Independent Auditors' Report on Compliance  
and on Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements  
Performed in Accordance with  
Government Auditing Standards***

The Board of Directors  
Senior Citizens Outreach Entity, Inc.  
Richwood, Louisiana

We have audited the financial statements of Senior Citizens Outreach Entity, Inc. as of and for the year ended December 31, 2001, and have issued our report thereon dated June 26, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Senior Citizens Outreach Entity, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

The Board of Directors  
Senior Citizens Outreach Entity, Inc.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Senior Citizens Outreach Entity, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses. However, we noted certain immaterial instances of noncompliance that we have reported to management of Senior Citizens Outreach Entity, Inc. in a separate letter dated June 26, 2002.

This report is intended solely for the information and use of the management of the Organization, the Parish Council on Aging, and the State of Louisiana Governor's Office of Elderly Affairs and is not intended to be and should not be used by anyone other than those specified parties.



Monroe, Louisiana  
June 26, 2002

**SENIOR CITIZENS OUTREACH ENTITY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

We have audited the financial statements of Senior Citizens Outreach Entity, Inc. as of and for the year ended December 31, 2001, and have issued our report thereon dated June 18, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2001, resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

*a. Report on Internal Control and Compliance Material to the Financial Statements*

**Internal Control**

Material Weaknesses      ☐ Yes    ☒ No      Reportable Conditions      ☐ Yes    ☒ No

**Compliance**

Compliance Material to Financial Statements      ☐ Yes    ☒ No

*b. Federal Awards*

Senior Citizens Outreach Entity, Inc. did not receive any Federal Awards nor did it expend any funds under a Federal Awards Program. Thus, this section is not applicable.

**Section II Financial Statement Findings**

Senior Citizens Outreach Entity, Inc. did not have any financial statement findings for the year ended December 31, 2001.

**Section III Federal Award Findings and Questioned Costs**

Senior Citizens Outreach Entity, Inc. did not receive any Federal Awards nor did it expend any funds under a Federal Awards Program. Thus, this section is not applicable.



**SEMON CITIZENS OUTREACH UNIT, INC.**

**SCHEDULE OF PRIOR YEAR FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

**SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

*There were no prior year findings.*

**SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

*There were no prior year findings.*

**SECTION III - MANAGEMENT LETTER**

*There were no prior year findings.*

## OTHER REQUIRED INFORMATION

# DATA COLLECTION FORM

## FOR REPORTING ON STEEL AND ALUMINUM GOVERNMENT AND QUASI-PUBLIC ENTERPRISES

(OMB Form 0044-0001 may be used as a substitute for this form.)

Date Submitted 06/06/84

Re: Link to Louisiana Electric  
State Department of Transportation  
Post Office Box 94507  
Baton Rouge, Louisiana 70804-5507

### 1. Fiscal Year Ending Date For This Submission:

06/06/84

### 2. Audit Period Covered

☐ Annual ☐ Biennial

☐ Other ☐ In

### 3. AUDITOR INFORMATION

Auditor Name

Boyer & Boyer, Chartered, Inc.

Address (Number and Street)

1115 Poydras Street

Shipping Address (PO Box)

1115 Poydras Street

City

Name

Zip

Postmarked

LA

70002

Auditor Contact

Name

Title

Victoria Morris

Executive Director

Telephone

Fax

(404) 584-1070

(404) 584-1000

E-mail (Optional)

### 4. AUDITOR INFORMATION

Firm Name

Link & Associates

Mail Address (Number and Street)

805 North 2nd Street

Shipping Address (PO Box)

P. O. Box 94507

City

State

Zip

Postmarked

LA

70811-4507

Auditor Contact

Name

Title

Charles R. Marchbanks, Jr.

Partner

Telephone

Fax

(504) 381-1000

(504) 381-1000

E-mail (Optional)

cmarchb@link-bopas.com

Component Units Included Within this Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no separate determination is internal control, no separate findings of noncompliance, and no separate follow-up, check this box, and do not complete the rest of the form. ☐

### 5. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. ☐ Not Applicable

☐ Unqualified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion

b. Is a "going concern" opinion or a note specifically included in the audit report? ☐ Yes ☐ No

c. Do any of the facts here affect the audit? ☐ Yes ☐ No

### 6. INTERNAL CONTROLS

a. Do the accounts and internal control include ☐ internal weaknesses ☐ other conditions

### 7. COMPLIANCE

a. Do the accounts and compliance include ☐ internal weaknesses ☐ other conditions

### 8. CURRENT YEAR MANAGEMENT LETTER FINDINGS (Finding Caption and No.)

None

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

### 9. SCHEDULE OF CURRENT YEAR FINDINGS (FINDINGS-CODES) (Finding Caption and No.)

Finding No.	Finding	Resolved	Yes	No	No Longer Applicable
1	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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21	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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31	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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36	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
51	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
55	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
56	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
57	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
58	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
59	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
60	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
61	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
62	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
63	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
64	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
67	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
68	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
70	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
71	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
72	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
73	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
74	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
76	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
77	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
78	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
79	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
80	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
81	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
82	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
83	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
84	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
85	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
86	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
87	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
88	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
89	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
90	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
91	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
92	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
93	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
94	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
95	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
96	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
97	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
98	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
99	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
100	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Do any findings address irregularities within violations in subject's transactions? ☐ Yes ☐ No

Do any findings address violations of local, state, or federal laws? ☐ Yes ☐ No

### 10. SCHEDULE OF PRIOR YEAR FINDINGS (FINDINGS-CODES) (Finding Caption and No.)

Finding No.	Finding	Resolved	Yes	No	No Longer Applicable
1	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30	Personnel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31	Personnel	<input type="checkbox"/>	<input type="checkbox"/>		



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

200 N. FIDELITY, 2ND  
JAMES C. BOAL, CPA  
CHARLES H. SANDERS, JR., CPA

June 26, 2002

Senior Citizens Outreach Facility, Inc.  
Richmond, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Facility, Inc. for the year ended December 31, 2001, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Facility, Inc. We previously reported on the Company's internal control in our report dated June 26, 2002. This letter does not affect our report dated June 26, 2002, on the financial statements of Senior Citizens Outreach Facility, Inc.

Internal Control - Segregation of Accounting Duties

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to assign incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records at all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommended that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being released to the bookkeeper to prepare the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these concerns during our next audit engagement. We have already discussed many of these concerns and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

SENIOR CITIZENS OUTREACH, INC. ~~LEGISLATIVE AUDITOR~~  
8128 Brown Road  
Metairie, Louisiana 70002  
PHONE 504-885-4466

607602

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 94181  
Baton Rouge, LA 70804

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Entity, Inc. and have issued a Management Letter in conjunction to the audit dated June 28, 2002.

Senior Citizens Outreach Entity, Inc. respectfully submits the following corrective plan of action:

ML1 -- 01 Improve Segregation of Accounting Duties

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being released to the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Entity, Inc.



Victoria Morris, Chief Operations Manager



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

PAUL FRIEDGUTTER, CPA  
JAMES C. BOWEN, CPA  
CHARLES R. HANSEN, JR., CPA

June 26, 2002

Senior Citizens Outreach Facility, Inc.  
Richmond, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Facility, Inc. for the year ended December 31, 2001, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal controls.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Facility, Inc. We previously reported on the Company's internal control in our report dated June 28, 2000. This letter does not affect our report dated June 28, 2000, on the financial statements of Senior Citizens Outreach Facility, Inc.

ML -01 Improvements in Accounting Entries

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to safeguard incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommend that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being returned to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommended actions.

Sincerely,

*James C. Bowen*

SENIOR CITIZENS OUTREACH, INC. REFUND  
3125 Brown Road DISBURSEMENT MONITOR  
Metairie, Louisiana 70002  
JUN 31 10:46

6/13/02

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 94387  
Baton Rouge, LA 70804

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Inc., Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2002.

Senior Citizens Outreach Inc., Inc. respectfully submits the following corrective plan of action:

ML1 - 01 Improve Segregation of Accounting Duties

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being released to the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Inc., Inc.



Victoria Morris, Chief Operations Manager



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

700 N. 7000 LITTLE OAK  
SUITE 200, SUITE 200  
CHICAGO, IL 60640-1000, U.S.A.

June 26, 2002

Senior Citizens Outreach Entity, Inc.  
Birmingham, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Entity, Inc. for the year ended December 31, 2001, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Entity, Inc. We previously reported on the Company's internal control in our report dated June 26, 2002. This letter does not affect our report dated June 26, 2002, on the financial statements of Senior Citizens Outreach Entity, Inc.

**ML-01.....Improve Separation of Accounting Duties**

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to safeguard incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommend that someone other than the bookkeeper review the bank statements along with the corrected checks on a monthly basis before being released to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these concerns during our next audit engagement. We have already discussed many of these comments and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,



SENIOR CITIZENS OUTREACH, INC. ~~SECRET~~  
2018 Bureau Road  
Monroeville, Louisiana 70130  
201-308-3111 EN ID 44

6/27/03

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 94387  
New Orleans, LA 70894

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Entity, Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2002.

Senior Citizens Outreach Entity, Inc. respectfully submits the following corrective plan of action:

**ML1 - 01 Improve Segregation of Accounting Duties**

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the reconciled checks before being returned to the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Entity, Inc.



**Victoria Morris, Chief Operations Manager**



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

ONE THIRTH STREET, 2ND  
JAMES L. SMITH, CPA  
CHARLES E. HANDELMAN, JR., CPA

June 26, 2003

Senior Citizens Outreach Family, Inc.  
Richmond, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Family, Inc. for the year ended December 31, 2002, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Family, Inc. We previously reported on the Company's internal control in our report dated June 26, 2003. This letter does not affect our report dated June 26, 2003, on the financial statements of Senior Citizens Outreach Family, Inc.

ML-8) Internal Segregation of Accounting Duties

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to safeguard incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommended that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being released to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

SENIOR CITIZENS OUTREACH, INC. ASSISTANT  
5125 Brown Road  
Metairie, Louisiana 70002  
2002-00031 880-46

6/12/02

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 94387  
Baton Rouge, LA 70804

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Inc., Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2002.

Senior Citizens Outreach Inc., Inc. respectfully submits the following corrective plan of action:

ML1 - 01 Improve Segregation of Accounting Duties

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being returned to the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Inc., Inc.



Victoria Morris, Chief Operations Manager



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

WILL TERRY LITTLE, CPA  
JAMES C. FORD, CPA  
CHARLES R. BRACHMANN, JR., CPA

June 26, 2002

Senior Citizens Outreach Center, Inc.  
Richmond, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Center, Inc. for the year ended December 31, 2001, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Center, Inc. We previously reported on the Company's internal control in our report dated June 26, 2002. This letter does not affect our report dated June 26, 2002, on the financial statements of Senior Citizens Outreach Center, Inc.

III - II - Improve Segregation of Accounting Duties

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to safeguard incompatible duties. The basic premise is that one employee should have access to both physical assets and the related accounting records at all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliations. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommend that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being released to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Charles R. Brachmann*

SENIOR CITIZENS OUTREACH ENTITY, INC. ~~SECRET~~  
8125 Beverly Blvd. ~~LEGISLATIVE AUDITOR~~  
Manassas, Louisiana 71449  
END-20031 END-66

6/22/03

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 94597  
Haton Rouge, LA 70024

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Entity, Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2002.

Senior Citizens Outreach Entity, Inc. respectfully submits the following corrective plan of action:

**411.1 - 01 Improve Segregation of Accounting Duties**

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being retained in the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Entity, Inc.



Victoria Morris, Chief Operations Manager



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

WE, TODD LITTLE, CPA  
AND R. WILSON, CPA  
CHARLES R. MARCHAND, JR., CPA

June 26, 2002

Senior Citizens Outreach Entity, Inc.  
Birmingham, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Entity, Inc. for the year ended December 31, 2000, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Entity, Inc. We previously reported on the Company's internal control in our report dated June 26, 2002. This letter does not affect our report dated June 26, 2002, on the financial statements of Senior Citizens Outreach Entity, Inc.

ML-01 Improving Segregation of Accounting Duties

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to segregate incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing the monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommend that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being released to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Todd Little*

SENIOR CITIZENS OUTREACH ENTITY, INC. ASSIGNED  
3125 Brown Road  
MANASSA, LOUISIANA 70108  
JUNE 30 2003 46

MEMO

Dr. Harold G. Kyle  
Legislative Auditor  
P.O. Box 94597  
Miami Springs, LA 70004

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2002, of Senior Citizens Outreach Entity, Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2003.

Senior Citizens Outreach Entity, Inc. respectfully submits the following corrective plan of action:

**ML1 - C: Improve Segregation of Accounting Duties**

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being released to the bookkeeper for reconciliation.

Sincerely,  
Victoria Morris, Chief Operations Manager



**Victoria Morris, Chief Operations Manager**



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

NEW YORK OFFICE: 212-369-1270  
JAMES C. BOND, CPA  
CHARLES R. SHAWMONT, JR., CPA

June 26, 2002

Senior Citizens Outreach Entity, Inc.  
Richwood, LA

In planning and performing our audit of the financial statements of Senior Citizens Outreach Entity, Inc. for the year ended December 30, 2001, we considered the Company's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency and which we feel should be communicated to management of Senior Citizens Outreach Entity, Inc. We previously reported on the Company's internal control in our report dated June 26, 2002. This letter does not affect our report dated June 26, 2002, on the financial statements of Senior Citizens Outreach Entity, Inc.

Mitigating the Separation of Accounting Duties

Although the small size of the Company's office staff limits the extent of separation of duties, we believe certain steps could be taken to safeguard incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records at all phases of a transaction.

One of the most critical areas of separation is cash, where we noted that the bookkeeper handles writing the checks and also preparing for monthly bank reconciliation. Although the Executive Director reviewed the bank statements in the past, it has come to our attention that only the bookkeeper has had this responsibility in the last several months. If this practice continues, it could result in the occurrence of an intentional or unintentional error or fraud. We recommended that someone other than the bookkeeper review the bank statements along with the cancelled checks on a monthly basis before being released to the bookkeeper to perform the reconciliation. This simple step would not require the addition of any new employees or add significant time to either employee.

We will review the status of these concerns during our next audit engagement. We have already discussed many of these concerns and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,



SENIOR CITIZENS OUTREACH, INC. 20001578  
5125 Brown Field  
Metairie, Louisiana 70002  
202-308-3100

6/27/02

Dr. Daniel G. Kyle  
Legislative Auditor  
P.O. Box 50307  
New Orleans, LA 70004

Dear Dr. Kyle:

The auditors have completed the audit for the year ended December 31, 2001, of Senior Citizens Outreach Entity, Inc. and have issued a Management Letter in conjunction to the audit dated June 26, 2002.

Senior Citizens Outreach Entity, Inc. respectfully submits the following corrective plan of action:

**ML1 - 01 Improve Segregation of Accounting Duties**

We have implemented a procedure whereby, the Executive Director will review the bank statements monthly, along with the cancelled checks before being released to the bookkeeper for reconciliation.

Sincerely,  
Senior Citizens Outreach Entity, Inc.



Victoria Morris, Chief Operations Manager